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8 November 2010

English only

Financial report and audited financial statements for the biennium ended 31 December 2009 and Report of the Board of Auditors

United Nations Development Programme

Corrigendum

1. **Statement II, section II.1**

Replace the table with the following:

10-62577 (E) 081110

Please recycle

United Nations Development Programme
Biennium 2008-2009

Statement II. Assets, liabilities, reserves and fund balances as at 31 December 2009

II.1. Regular resources activities

(Thousands of United States dollars)

		Core activities		*Special Measures Fund for Least Developed Countries*		*Elimination (note 2 (j))*		*Total regular resources activities*	
		2008-2009	*2006-2007*	*2008-2009*	*2006-2007*	*2008-2009*	*2006-2007*	*2008-2009*	*2006-2007*
Assets									
Cash	note 7	25 929	(5 155)	—	—	—	—	25 929	(5 155)
Cash and investments — funds held in trust	note 8	1 324 804	1 124 698	—	—	—	—	1 324 804	1 124 698
Government letters of credit		—	—	—	—	—	—	—	—
Investments held for									
Operational reserves	note 2 (h)	222 000	192 000	—	—	—	—	222 000	192 000
Regular resources		602 527	668 494	—	—	—	—	602 527	668 494
Reserve for after-service health insurance		373 276	267 937	—	—	—	—	373 276	267 937
Cost-sharing		2 500 257	2 000 461	—	—	—	—	2 500 257	2 000 461
Government cash counterpart contributions		16 591	15 630	—	—	—	—	16 591	15 630
Funds administered by UNDP and trust funds established by UNDP		798 946	1 031 703	—	—	—	—	798 946	1 031 703
Reimbursable services and miscellaneous activities		950 499	683 135	—	—	—	—	950 499	683 135
Medical insurance plan		45 073	36 099	—	—	—	—	45 073	36 099
Subtotal — investments		**5 509 169**	**4 895 459**	—	—	—	—	**5 509 169**	**4 895 459**
Total cash, letters of credit, promissory notes and investments		**6 859 902**	**6 015 002**	—	—	—	—	**6 859 902**	**6 015 002**
Advances									
Operating funds provided to Governments		14 263	14 958	—	—	—	—	14 263	14 958
Operating funds provided to executing agents		8 006	14 669	—	—	—	—	8 006	14 669
Accounts receivable and deferred charges									
Due from core activities				906	1 055	(906)	(1 055)	—	—
Due from RFA		1 144	2 527	—	—	—	—	1 144	2 527
Due from UNV		0	43	—	—	—	—	0	43

		Core activities		Special Measures Fund for Least Developed Countries		Elimination (note 2 (i))		Total regular resources activities	
		2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007
Due from trust funds established by UNDP		92 043	67 962	—	—	—	—	92 043	67 962
Due from funds administered by UNDP		25 457	15 317	—	—	—	—	25 457	15 317
Due from UNOPS		—	—	—	—	—	—	—	—
Due from UNFPA			57 936	—	—	—	—	—	57 936
Due from United Nations — current account			12 516	—	—	—	—	—	12 516
Other accounts receivable and deferred charges	note 11 (a)	29 014	30 252	3	—	—	—	29 017	30 252
Accrued interest		34 360	46 288	—	—	—	—	34 360	46 288
Special capitalized asset	note 13	1 570	1 570	—	—	—	—	1 570	1 570
Total assets		**7 065 759**	**6 279 040**	**909**	**1 055**	**(906)**	**(1 055)**	**7 065 762**	**6 279 040**
								Overview BS	
Liabilities									
Operating funds payable to Governments		—	—	—	—	—	—	—	—
Operating funds payable to executing agents		2 267	1 748	—	—	—	—	2 267	1 748
Unliquidated obligations	note 17	53 313	51 111	—	122	—	—	53 313	51 233
Accounts payable	note 11 (b)	127 185	123 005	32	90	—	—	127 217	123 095
Due to "other resources" and "funds administered by UNDP"									
Cost-sharing		2 500 257	2 000 461	—	—	—	—	2 500 257	2 000 461
Government cash counterpart contributions		16 591	15 630	—	—	—	—	16 591	15 630
Trust funds established by UNDP		911 636	1 111 788	—	—	—	—	911 636	1 111 788
Funds administered by UNDP		4 810	3 194	—	—	—	—	4 810	3 194
UNV		1 920	—	—	—	—	—	1 920	—
Junior Professional Officers Programme		38 632	23 147	—	—	—	—	38 632	23 147
Reimbursable services and miscellaneous activities		909 960	659 988	—	—	—	—	909 960	659 988
Subtotal — due to other resources and funds administered by UNDP		**4 383 806**	**3 814 208**					**4 383 806**	**3 814 208**
Due to Special Measures Fund		906	1 055			(906)	(1 055)		
Due to United Nations current account		502						502	
Due to UNOPS		157 100	145 148					157 100	145 148

		Core activities		*Special Measures Fund for Least Developed Countries*		*Elimination (note 2 (i))*		*Total regular resources activities*	
		2008-2009	*2006-2007*	*2008-2009*	*2006-2007*	*2008-2009*	*2006-2007*	*2008-2009*	*2006-2007*
Due to UNFPA		5 900	—	—	—	—	—	5 900	—
Deferred liability — funds held in trust	note 11 (d)	1 383 254	1 280 044	—	—	—	—	1 383 254	1 280 044
Deferred income		504	24 747	—	—	—	—	504	24 747
Reserves for special initiatives	note 14	641	302	—	—	—	—	641	302
Reserve for after-service health insurance		373 276	267 936	—	—	—	—	373 276	267 936
Total liabilities		**6 488 654**	**5 709 304**	**32**	**212**	**(906)**	**(1 055)**	**6 487 780**	**5 708 461**
Reserves and fund balances									
Operational reserve	note 2 (h)	222 000	192 000	—	—	—	—	222 000	192 000
Special capital resources		1 570	1 570	—	—	—	—	1 570	1 570
Unexpended resources	note 15 (a)	353 535	376 166	877	843	—	—	354 412	377 009
Total unexpended resources and special capital resources		**355 105**	**377 736**	**877**	**843**	—	—	**355 982**	**378 579**
Total reserves and fund balances		**577 105**	**569 736**	**877**	**843**	—	—	**577 982**	**570 579**
Total liabilities and reserves and fund balances		**7 065 759**	**6 279 040**	**909**	**1 055**	**(906)**	**(1 055)**	**7 065 762**	**6 279 040**

Overview BS

2. **Annex IV**
Notes to the financial statements

After note 8 (d), the heading "Government letters of credit" *should read*

Note 9
Government letters of credit